

MAINE GUIDELINES  
SUBSTITUTE TAX FORMS

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**MAINE GUIDELINES  
FOR CREATING SUBSTITUTE STATE OF MAINE TAX FORMS  
Last Updated July 31, 2004**

## **INTRODUCTION**

Maine Revenue Services uses imaging and scanning technology for ALL TAX DOCUMENTS. In order to realize the cost and time savings of imaging and scanning, all Bureau forms must be designed for best fit with this technology.

This notice of guidelines for substitute forms specifies the requirements for tax forms to be used from date of posting forward. This set of guidelines covers all tax types unless otherwise specified.

## **SECTION 1. PURPOSE**

This release provides procedures for the approval and use of substitute forms to be used in place of the tax forms produced and distributed by Maine Revenue Services.

## **SECTION 2. SCOPE**

- .01 The Executive Director will accept only those substitute forms that conform to the corresponding official (and gridded?) forms, comply fully with the requirements set forth in this administrative release, and do not have an adverse impact on tax processing. **The Executive Director reserves the right to reject substitute forms with poor legibility or that do not meet the requirements of this release.**
- .02 This release will be updated to reflect pertinent form changes and to meet processing and/or legislative requirements.
- .03 Refer to Appendix A for definitions.
- .04 Refer to Index for assistance in finding items

### SECTION 3. APPROVAL PROCESS

#### VENDOR APPROVAL:

1. Submit form SF-ME to obtain approval and a unique Vendor Identification Code.

#### FORMS APPROVAL:

1. Find desired form(s) in gridded format at [www.maine.gov/revenue/vendors](http://www.maine.gov/revenue/vendors).
2. Find corresponding 'Official' form(s) with text and instructions at [www.maine.gov/revenue/vendors](http://www.maine.gov/revenue/vendors).
3. Create vendor form with variable data at locations as provided on the gridded form, using instructional text etc. as found on the 'official' form, using mathematical formulas as found in the instructions, and all schedules and attachments that the vendor will be submitting with taxpayer data.
4. Submit vendor form using a series of the letter 'X' for alpha and alpha-numeric variable data fields and a series of the number '9' for numeric variable data fields completely filling the areas where data can and/or will appear on submitted forms for tax processing to the Substitute Forms Contact. Submission for a tax form must include all schedules and attachments. Requests for approval of schedules or attachments without the actual form will not be considered.
5. Forms will be batched and tested for proper recognition and field alignment on the Imaging System at Maine Revenue Services. Forms developed according to these specifications are expected to have no problems. If the system cannot recognize a form or the fields do not align properly, the form will be rejected.
6. No submission will be accepted or considered prior to the posting of the final official and gridded forms.

#### Substitute Forms Contact:

Peggy White  
24 State House Station, Augusta, Maine 04332-1068  
Phone - (207) 624-9713  
Fax - 207-624-9740  
E-Mail – [peggy.s.white@maine.gov](mailto:peggy.s.white@maine.gov)

#### Tax Questions:

##### All taxes except Sales Tax

Bill Brunelle  
Phone - (207) 626-8482  
E-Mail – [william.j.brunelle@maine.gov](mailto:william.j.brunelle@maine.gov)

##### Sales Tax

Eileen Bemis  
Phone – (207) 624-9653  
E-Mail – [eileen.m.bemis@maine.gov](mailto:eileen.m.bemis@maine.gov)

.01 BASIC REQUIREMENTS: Software developers and others who design computer generated/ prepared substitute forms, must develop such substitute forms using these guidelines. **The bureau must approve substitute forms each year – Unless the only change to the form is the update of year or tax period on a form that remains unchanged from the previous year.**

1. VENDOR IDENTIFICATION CODE (VIC). VICs will only be assigned to registered developers. Developers may register by submitting **Form SF-ME, Letter of Intent To Develop Substitute Income Tax Forms**. Form SF-ME can be located at [www.maine.gov/revenue/vendors](http://www.maine.gov/revenue/vendors) or can be requested from the Substitute Forms Contact . The SF-ME can then be submitted by FAX at 207-624-9740 or mailed in to at the address provided. Company SF-ME changes **must be reported as soon as possible to MRS.**
  - A) Registered developers that **did not** develop Maine substitute forms in the previous tax year must request a VIC in writing via the SF-ME form. Once the SF-ME is received by Maine Revenue Services a 2 Digit VIC will be assigned for use on all forms to be produced by the company submitting the request.
  - B) Registered developers that submitted an SF-ME the previous tax year will utilize the same VIC assignment for the current as from the previous year unless otherwise specified.
  - C) Registered developers will replace the State of Maine's 2 digit code of 00 on the form to the right of the barcode with their assigned VIC. Substitute tax forms cannot be submitted for approval until the form is marked final on the Web page [www.maine.gov/revenue/vendors/](http://www.maine.gov/revenue/vendors/). No form will be approved by the State of Maine until the official State of Maine form is finalized. All variable data fields must be in the same location on the page as on the gridded form provided by Maine Revenue Services on the WEB page [www.maine.gov/revenue/vendors](http://www.maine.gov/revenue/vendors). The gridded form is provided specifically to ensure that the vendors can accommodate the format required.

2. FORMS BAR CODE: The bureau will assign a unique bar code to each form provided on the vendor Web page. The developer must duplicate this barcode using a Code 3 of 9 configuration placed in the upper right hand corner of the form. The bar code must have at least a ¼" margin on the top, left and right sides, although a ½" margin is preferred. The bar code must be ½ " tall and at least 2" long. The barcode consists of seven digits plus start and stop characters as follows:

1 Digit start code (\*)  
2 Digit year (e.g. 01)  
3 Digit form number (e.g. 1040ME is 021)  
1 Digit form version - starting at 0  
1 Digit page number - starting at 0  
1 Digit stop code (\*)

The bar code is followed by the registered developer's 2-digit VIC



Example:

The barcode on each official form is provided as a graphic. An example is provided above. The barcode provided on the gridded version of the form can be copied and pasted, provided Maine Revenue Services is able to read the resulting barcode when testing the forms.

3. The Bureau will not approve any substitute form until the final version of the official form has been posted. Submit substitute forms for approval only after you have examined the final version of the official form, but as far in advance of the filing period for the form as possible. This allows adequate time for bureau review and response, and permits internal documentation of acceptable substitute forms.
4. To obtain approval of any substitute form, the approved developer must submit one printout of the proposed form(s) with required bar codes and the VIC to the Substitute Forms Contact listed above. The form(s) submitted for approval are to have all positions of the variable text data fields filled with the letter 'X', and all positions of the variable numeric data fields filled with the number '9'. Forms must be submitted in groups with their associated forms, i.e. a 1040 return must be submitted with all schedules the vendor intends to process. Forms for individual schedules will not be accepted or tested without being accompanied by the form itself.
- .02 The bureau approves only the appearance of the printed substitute form. The bureau does not review or approve the logic of specific software programs, nor confirm the calculations entered on forms output from those programs that are submitted for approval. The accuracy of the program remains the responsibility of the software developer, distributor, or user. The bureau is primarily concerned with the quality of the final forms, including the format and quality of data and the bar codes printed on each page of the substitute forms.
- .03 Approval is required for each year's tax form, unless the official form does not change from the prior year's form version except for the year. Approval in one year does not automatically assure approval in subsequent years.

## SECTION 4. SUBSTITUTE FORMS REQUIREMENTS

### .01 GENERAL GUIDELINES

1. OFFICIAL FORM (generally provided on the vendor page including the instructions) IS THE STANDARD: Because a substitute form is a variation from the official form, you should know the requirements of the official form for the year of use before attempting to modify it. The Executive Director reserves the right to reject substitute tax returns with poor legibility or that do not meet the requirements of this release.
2. DESIGN: Each form must follow the design of the official form as to format, arrangement, item caption, line numbers, line references, and data sequence. Substitute forms must be the same size as the official forms. Most forms are 8 ½" x 11", vouchers are 8 ½" x 3 ½ ". The official forms are designed with dropout ink lines and tic marks to guide a taxpayer through manual preparation. For computer generated forms, these lines and tic marks must not print. The locations of the variable data fields must comply with the locations of the variable data fields as provided in the gridded format on the vendor page. The bar code must be the same as the one provided on the gridded forms on the Web site.
3. MARGIN REQUIREMENTS: Margins on substitute tax forms must be equal to the margins provided on the gridded form when provided (The standard is ½").
4. TAXPAYER/PREPARER INFORMATION AND SIGNATURE AREA: Taxpayer/preparer signature area may not be rearranged, relocated, or reworded. The jurat/perjury statement and signature line areas must be retained and worded exactly as on the official form. The signature area format on substitute forms must conform to that of the official form, except for one additional line. If the substitute individual income tax form (Form 1040ME or Form 1040S-ME) is to be printed on more than one page, a statement reminding the taxpayer to submit all pages of the return must be added below the signature area. This statement should read: "PLEASE BE SURE TO MAIL BOTH PAGE 1 AND PAGE 2 OF THIS RETURN."
5. HORIZONTAL AND VERTICAL LINES: All official forms and gridded forms contain horizontal lines and most forms contain vertical lines. These lines are important to the scanning process and must be duplicated on substitute forms. The only exception to this rule are those lines printed in red drop out on the official form – these lines must not appear on substitute forms.
6. DATA FIELDS: All data entry fields must be located in the positions as provided on the gridded forms. Forms where the data fields are not positioned correctly will be rejected. The gridded forms on the vendor page have been created in a 6 x 10 grid in order to facilitate the vendors.
7. All alphabetical taxpayer information being printed on the forms must be printed in capital letters.
8. VENDOR IDENTIFICATION CODE: The identification code of the software developer/vendor must appear to the right of the barcode, replacing the 00 as provided on the forms. This code is provided by Maine Revenue Services upon acceptance and approval of the vendor through the use of Form SF-ME, the letter of Intent to Develop Substitute Income Tax Forms.
9. PRINTER ALIGNMENT BOXES: Do not reproduce any alignment boxes that appear in the upper-left or lower-right corners of the official forms.

.02 PAPER REQUIREMENTS:

1. PAPER CONTENT: If substitute forms are to be printed duplex, paper must be equal to or better than the quality used for the official form. Official forms are printed on 24 lb OCR Bond. If printing on one side of paper only, standard 20 lb bond paper may be used.
2. PAPER PROHIBITED:
  - A) Carbon paper and carbon-bonded paper may not be used for substitute forms.
  - B) Lined machine paper and lined color-barred paper are not acceptable.
3. PAGE SIZE AND THICKNESS: Substitute forms must be the same size and orientation as the official forms (usually 8 1/2" x 11" portrait) exclusive of pin-feed holes. The stock must be at least .003 inch thick.

03. PRINTING REQUIREMENTS:

1. PRINTING MEDIUM: The private printing of all substitute tax forms must be by conventional printing processes, computer graphics or similar reproduction processes.
2. INK COLOR: Black print. If forms are printed with dropout (red) ink surrounding data entry fields, use PMS 190, 20% screen. Dropout/OCR ink must be red with no black pigmentation. Magenta is suitable for this purpose when printed from most common color (do you mean ink jet or color laser? LaserJet is an HP brand name) laserjet printers.
3. LEGIBILITY: All forms must have a high standard of legibility for printing and reproduction and for data entries. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) develops "smears" or similar quality deterioration, including any subsequent reproductions made from an approved master substitute form, either during preparation or during processing.
5. FONT STYLE: Characters in data fields must be printed in courier 10 to 12 point, or similar, sans serif font which prints at 12 characters per horizontal inch or that fits comfortably within the grid lines of the grid form (characters must not touch each other and must not touch vertical or horizontal lines on the forms).

123456 - this is Courier 10 point font  
123456 - this is sans serif 10 point font (MONOSPACED PREFERRED)
5. PRINT SPACING: Substitute forms to be printed 3 lines per vertical inch.
6. BOXES, SCREENS, LOGOS AND REVERSE LETTERS: Underlines where an "X" may be placed or under other data fields should not appear on the vendor forms. Screens and reverse letters or numbers **are not acceptable** on substitute forms. The omission of gray shading on forms and schedules is preferred. The bureau prefers data fields to be printed "free-form" (without any underscoring or lines beneath printed data).

7. VARIABLE PRINTED DATA:

- A) The format for dollar values is whole dollar amount with trailing decimal point. Hard coding of decimal points is acceptable. Subsequent 00 for cents' positions is acceptable if on the State's forms, or if the state's forms allow for cents, but the vendors wish to deal with whole dollars only and the form instructions accommodates rounding to the nearest dollar. Do not use commas or leading dollar signs ("\$\$") in amount fields. Use a leading dash to indicate negative amounts. Zero amounts must be blank or printed zero (0.)
- B) Dollar and Cent fields must allow for 10 character minimum (no commas) for individual type returns. No leading zeros.
- C) Dollar and Cent fields must allow 13 character minimum (no commas) for business type returns. No leading zeros.
- D) Data Field Delimiters: All data should be dash (-) delimited or have no delimiters at all. For example:  
Social Security Number: 999-99-9999 or 999 99 9999  
Date: MM-DD-YY or MM DD YY  
Telephone Number: 999-999-9999 or 999 999 9999
- E) Taxpayer/Preparer Information Sections: Courier 10 point font. Data must consistently be positioned as provided in the gridded forms with appropriate headings.
- F) Taxpayer identification number (Social Security Number or Employer Identification Number) must print at the top of each page.
- G) Data fields are to be printed free-form, with no underscoring, commas or other non-alphabetic or non-numeric characters except a dash to indicate a negative value for numeric data or a delimiter for Social Security or Employer Identification numbers.

8. INSTRUCTIONAL TEXT CRITERIA:

- A) Instructional text required on forms includes instructions stating which supporting forms must be attached and instructions referring to the transfer of dollar amounts from line to line or page to page. Instructional text not required on forms includes instructions or tables already part of the software program and instructions referring the preparer to see another page for explanations.
- B) Use of abbreviations:
  - Never use an abbreviation unless necessary to allow space on the line. Always spell out words whenever possible.
  - Do not use any abbreviation if the meaning of the abbreviated word is not clear in its context on the form.
  - When necessary, use standard abbreviations provided by NACTP to print the text for computer-generated substitute tax forms. If the word is on the list, use the abbreviation



on the list. If you need to abbreviate a word that is not on the list, make sure the abbreviation is easily understandable in context.

- Do not use periods after abbreviations.

9. IMAGE SIZE: The image size of printed substitute forms is to be within 1/8" variation from the size of the gridded form.
10. PHOTOCOPY EQUIPMENT: Maine Revenue Services does not approve the specific equipment or process used in reproducing the official forms, but requires only that the reproduced forms satisfy the conditions stated in this release. Photocopies of tax forms containing dropout/ red ink, however, are not acceptable.
11. REPRODUCTIONS: Reproductions of official forms and substitute forms which do not meet the requirements of this release may not be used. Tax forms may be reproduced as cut-sheets, snap-sheets, and marginally-punched, pin-fed forms, as long as they conform to these specifications.

## SECTION 5. REQUIRED PREPARATION OF SUBSTITUTE FORMS:

- .01 COMPLETELY FILL IN LINES: You must complete all specified numbered or referenced lines except those intended to be a value of blank or zero, including the totals and all lines that make up the totals. The amount from statements and schedules must be entered on the proper lines on the returns.
- .02 SUPPORTING STATEMENTS: Supporting statements are used to explain an individual line entry on an official or substitute form. Supporting statements may not be used to avoid completing required lines or in lieu of a prescribed official schedule or form. Supporting statements may not be used unless there is insufficient space on the official form. It is NOT acceptable to submit a blank or incomplete official form that refers to a supporting statement and submit the form data entries solely on the statement.
  - 1. Supporting statements shall:
    - A) Provide details and explain entries made on the official or substitute form.
    - B) Furnish all required information in the same sequence as called for on the official form.
    - C) Furnish any additional information in the order of appearance on the form to which it refers.
    - D) Show taxpayer's name and Social Security number or Employer Identification Number (EIN) at the top of each statement.
    - E) Be cross-referenced with the official forms they support.
  - 2. Supporting statements must not be attached with staples or tape.
  - 3. Multiple supporting statements: Each supporting statement must be on a separate page.

## SECTION 6. FILING OF SUBSTITUTE FORMS

01. TAXPAYER AND PREPARER SIGNATURE AREA: All taxpayer signatures on forms to be filed with the bureau must be original signatures affixed after the reproduction process.
02. VOLUNTARILY SUBMITTED INFORMATION: Additional information voluntarily submitted should be on the same size paper as the official form and attached to the return following the supporting statements.
03. ASSEMBLING FORMS: Documents must be arranged in the following order:
  1. Payment, if applicable
  2. Tax return
  3. Schedules
  4. W-2 Form(s) if applicable
  5. Supporting statements or worksheets
  6. Copies of federal forms where required in the same order as filed with the IRS.
04. USE MAINE REVENUE SERVICES ENVELOPE: Whenever possible, the envelope enclosed with the taxpayer's tax booklet should be used. This envelope is coded for sorting and helps speed up processing and reduce processing costs and errors. The envelope must not be used for correspondence or other purposes.
- .05 RESPONSIBILITY OF VENDOR: Upon approval of a substitute forms package or a software output program to print substitute forms, the originator (designer or distributor) must provide each client with the requirements of this release. For example, this responsibility includes specifying font, type size, paper size and weight, and ink to be used to satisfy Maine substitute tax form requirements.
06. VENDOR RELEASE: If a vendor releases a forms package prior to receiving approval from the Maine Revenue Services, the program must print in bold "FORM PENDING APPROVAL - DO NOT FILE." Vendors should advise their customers that those forms are not to be submitted to Maine Revenue Services or released to clients by practitioner.

## APPENDIX A. DEFINITIONS

ADDRESSES: Addresses for submitting substitute forms for approval:

Regular Mail

Peggy White –Forms Approval  
Maine Revenue Services  
Systems & Programming  
24 State House Station  
Augusta, ME 04332-1068

Overnight Delivery

Peggy White –Forms Approval  
Maine Revenue Services  
Systems & Programming  
26 Edison Drive  
Augusta, ME 04330

BUREAU:

Maine Revenue Services.

COMPUTER-GENERATED SUBSTITUTE FORM:

A form designed for and printed entirely by the use of a computer printer that is not an exact textual and graphical reproduction of the corresponding Maine tax form. All line numbers, line captions, and tax amount data entries are in the same computer typeface. Graphics should not appear on the form.

COMPUTER-PREPARED SUBSTITUTE FORM:

A preprinted form onto which the taxpayer's tax information has been entered by a computer, computer printer or other computer-type equipment, such as word processing equipment.

DATA ENTRY FIELD:

All areas designated on a form for the insertion of data, such as dollar amounts, quantities, responses, check-boxes, etc.

FORMAT:

The overall physical arrangement and general layout of a substitute form, as represented by the official form version. Left to Right and Top to Bottom as well as spacing of form internally.

## GRAPHICS:

Those parts, of a printed tax form, that are not tax amount or informational entries. Generally, these are captions, screens, instructions, special indicators, seals and logos created by typesetting, photo-graphics, photo-composition, etc.

## ITEM CAPTION:

The textual portion of each line on the form identifying the specific data elements required.

## LINE REFERENCE:

The line numbers, letters, or alpha-numerics used to identify each captioned line on the official forms and printed to the immediate left of each caption or data entry field.

## MANUALLY PREPARED FORM:

A version of the form where an individual using a pen enters taxpayer's tax information.

## PIN-FED FORM:

A printed form that has marginal perforations for use with automated and high-speed printing equipment. *[I think we can remove this – I don't see where there is a reference to this in the guidelines.]*

## PRINTED (OR PREPRINTED) FORM:

A form produced using conventional printing processes.

## PRINTER ALIGNMENT BOXES:

The boxes that appear in the upper left corner, and sometimes the lower right corner, that are used only to ensure proper registration between colors for official printed forms.

## SEQUENCE:

The numeric and logical placement order of data as reflected on the official form version. Sequence is an integral part of the total format requirement.

## SUBSTITUTE FORM:

A tax form (or related schedule) that differs in any way from the official version and is intended to replace the official form that is printed and distributed by Maine Revenue Services.

## SUPPORTING STATEMENT (SUPPLEMENTAL SCHEDULE):

A document providing detailed information to support an entry for a line(s) on an official or approved substitute form and filed with (attached to) a tax return. A supporting statement is not a tax form and does not take the place of an official form.

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